

HOUSE COMMITTEE OF REFERENCE AMENDMENT

Committee on Finance.

HB26-1223 be amended as follows:

1 Amend printed bill, page 14, after line 5 insert:

2 "SECTION 5. In Colorado Revised Statutes, 29-2-105, **add** (11)
3 as follows:

4 **29-2-105. Contents of sales tax ordinances and proposals.**

5 (11) NOTWITHSTANDING ANY PROVISION OF LAW TO THE
6 CONTRARY, THE SALE AND USE OF COMPUTER SOFTWARE, AS THAT TERM
7 IS DEFINED IN 39-26-102 (15)(c)(II)(B), IS NOT SUBJECT TO TAXATION BY
8 A COUNTY OR MUNICIPALITY PURSUANT TO PARTS 1 AND 2 OF ARTICLE 26
9 OF TITLE 39, UNLESS THE GOVERNING BODY OF THE COUNTY OR
10 MUNICIPALITY BY RESOLUTION OR ORDINANCE APPROVES A PROPOSAL FOR
11 THE TAXATION OF SUCH COMPUTER SOFTWARE AND THE PROPOSAL IS
12 SUBMITTED TO THE REGISTERED ELECTORS OF THE COUNTY OR
13 MUNICIPALITY IN A MANNER THAT CONFORMS SO FAR AS PRACTICABLE TO
14 THE GENERAL ELECTION LAWS OF THE STATE AND WITH THE PROVISIONS
15 OF SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION.

16 **SECTION 6.** In Colorado Revised Statutes, 32-9-119, **add** (2)(d)
17 as follows:

18 **32-9-119. Additional powers of district.**

19 (2) (d) NOTWITHSTANDING ANY PROVISION OF LAW TO THE
20 CONTRARY, THE SALE AND USE OF COMPUTER SOFTWARE, AS THAT TERM
21 IS DEFINED IN 39-26-102 (15)(c)(II)(B), IS NOT SUBJECT TO TAXATION BY
22 THE DISTRICT PURSUANT TO PARTS 1 AND 2 OF ARTICLE 26 OF TITLE 39,
23 UNLESS THE BOARD BY RESOLUTION OR ORDINANCE APPROVES A
24 PROPOSAL FOR THE TAXATION OF SUCH COMPUTER SOFTWARE AND THE
25 PROPOSAL IS SUBMITTED TO THE REGISTERED ELECTORS OF THE DISTRICT
26 IN A MANNER THAT CONFORMS SO FAR AS PRACTICABLE TO THE GENERAL
27 ELECTION LAWS OF THE STATE AND WITH THE PROVISIONS OF SECTION 20
28 OF ARTICLE X OF THE STATE CONSTITUTION."

29 Renumber succeeding sections accordingly.

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